

Client Intake Questionnaire

Education-Related Expenses & Credits

Educator Expense Deduction: Were you or your spouse a kindergarten through grade 12 teacher who worked at least 900 hours during the school year in 2002? If so, did you have out-of-pocket expenses that you spent for your classroom? *If yes, how much:* _____

Student Loan Interest Deduction: Interest up to a maximum of \$2500 on qualified student loans due and paid in 2002 may be deducted if certain conditions are met. Modified adjusted gross income must be less than \$65,000 in the case of a taxpayer filing as Single, Head of Household or Qualifying Widow(er), and must be less than \$130,000 in the case of a taxpayer filing as Married Filing Jointly. *Enter the combined student loan interest for the taxpayer, spouse and any dependents:* _____

Tuition & Fees Deduction: Qualified expenses for this deduction include tuition, fees required for enrollment or attendance at a postsecondary institution, course-related books, supplies and equipment, and fees for student activities. Qualified expenses do NOT include room and board, medical expenses, transportation or insurance. Modified adjusted gross income must be less than \$65,000 in the case of a taxpayer filing as Single, Head of Household or Qualifying Widow (er), and must be less than \$130,000 in the case of a taxpayer filing as Married Filing Jointly. *Enter the combined cost of tuition, fees, etc for the taxpayer, spouse and any dependents:* _____

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| • Did you receive any distributions from a Coverdell ESA (Education IRA) during 2002? If so, how much? | Yes | No |
| • Did you pay for these expenses using interest from U.S. Savings Bonds? | Yes | No |
| • Did you pay for these expenses with distributions from qualified state tuition programs? | Yes | No |

Enter the amount for any item checked "Yes": _____

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Education Credits: If you had any of the expenses described above under "Tuition & Fees Deduction", you may be eligible for either the Hope Credit or the Lifetime Learning Credit. Frequently, but not always, the credit is more valuable than the deduction. You may NOT take both the credit and deduction in the same year for the same expenses. Any one person (you, your spouse or your dependent) can only take one of these credits at a time. The credit is phased out starting with an Adjusted Gross Income of \$41,000 (\$82,000 MFJ).

Hope Credit (Up to \$1500 *per Student*): Were you, your spouse or your dependent enrolled in a program leading to a degree, certificate or other recognized credential during 2002? If so, did you enroll for at least ½ the normal full-time course-load for at least one academic period (semester, quarter, etc) AND was this either Year 1 or Year 2 of the normal postsecondary program? Yes No

Is the person who might be otherwise eligible for the Hope Credit free of any felony conviction for possessing or distributing a controlled substance? Yes No

Lifetime Learning Credit (Up to \$1000 *per Taxpayer*): Were you, your spouse or your dependent enrolled in a program leading to a degree, certificate or other recognized credential, OR was the coursework that was NOT part of a postsecondary degree program taken to improve or acquire job skills? Yes No